## REMARKS

Reconsideration of the above-identified application in view of the present amendment is respectfully requested.

Claim 1 is amended and claims 15-17 are added. Claim 13 and 14 are allowed.

Claim 1 is amended to delete the portion in which the first and second portions of the skeleton are "completely disconnected from each other" in order to overcome the rejection under 35 USC 112. Claim 1 is also amended for better form. No new matter was added in this amendment.

Claim 1 has further been amended to patentably distinguish over Schuler. Claim 1 recites that the inner and outer skeleton parts are connected to each other by only the vibration decoupling means and are otherwise completely disconnected from each other. Schuler does not disclose or suggest this feature. By contrast, Schuler discloses that the inner leg and the outer leg of the rim 21 are attached by the top portion of the rim 21 and the mass 23 as shown in Fig. 5 of Schuler.

Schuler also does not disclose vibration-decoupling means for isolating vibration. In Schuler, the additional mass 23 does not decouple the legs of the rim 21 with respect to vibration. The additional mass 23 is not a vibration-decoupling means as recited in claim 1, but rather is a mass to increase the mass of the steering wheel. Further, in Schuler, because the legs of the rim 21 are attached at the top of the rim 21, vibrations would transfer through both, the additional mass 23 and the top portion of rim 21. That is,

Schuler does not disclose that forces from one skeleton part are transmitted to another skeleton part via only vibration decoupling means, as recited in claim 1. Accordingly, Schuler does not disclose the structure of claim 1, and therefore, claim 1 should be allowed.

Claims 2-4 depend from claim 1 and are allowable for the same reasons as claim 1 and for the specific limitations recited therein. Thus, allowance of claims 2-4 is respectfully requested.

New claim 15, which depends from claim 1, should be allowed for the same reasons as claim 1 and also for the additional feature that one of the inner and outer parts extends longitudinally in a radial direction with respect to a rotational axis of the steering wheel. Neither Schuler nor any of the other prior art discloses or suggests this feature and including all of the limitations of claim 1. Therefore, claim 15 is allowable.

New claim 16, which depends from claim 1, should be allowed for the same reasons as claim 1 and also for the additional feature that the vibration-decoupling means is elastic. Neither Schuler nor any of the other prior art discloses or suggests this feature and including all of the limitations of claim 1. Therefore, claim 16 is allowable.

New claim 17, which depends from claim 1, should be allowed for the same reasons as claim 1 and also for the additional feature that the inner and outer parts are not integrally formed with each other. Neither Schuler nor any of the other prior art discloses or suggests this feature and

Serial No. 09/963,909

including all of the limitations of claim 1. Therefore, claim 17 is allowable.

In view of the foregoing, it is respectfully submitted that the above-identified application is in condition for allowance, and allowance of the above-identified application is respectfully requested.

Please charge any deficiency or credit any overpayment in the fees for this amendment to our Deposit Account No. 20-0090.

Respectfully submitted,

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